

Calendar No. 456

110TH CONGRESS
1ST SESSION**S. 2264**

To amend the Internal Revenue Code of 1986 to extend for 2 years the tax-free distributions from individual retirement plans for charitable purposes.

IN THE SENATE OF THE UNITED STATES

OCTOBER 30, 2007

Mr. ROBERTS introduced the following bill; which was read the first time

OCTOBER 31, 2007

Read the second time and placed on the calendar

A BILL

To amend the Internal Revenue Code of 1986 to extend for 2 years the tax-free distributions from individual retirement plans for charitable purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. 2-YEAR EXTENSION OF TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENT PLANS FOR CHARITABLE PURPOSES.**

6 (a) IN GENERAL.—Subparagraph (F) of section
7 408(d)(8) of the Internal Revenue Code of 1986 (relating

1 to termination) is amended by striking “December 31,
2 2007” and inserting “December 31, 2009”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to distributions made in taxable
5 years beginning after December 31, 2007.

Calendar No. 456

110TH CONGRESS
1ST Session

S. 2264

A BILL

To amend the Internal Revenue Code of 1986 to extend for 2 years the tax-free distributions from individual retirement plans for charitable purposes.

OCTOBER 31, 2007

Read the second time and placed on the calendar